

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

SINGLE MEMBER APPEAL BRANCH

Appeal No. E/189 /2009 – SM[BR]

Date 01/12/2010

Assistant Registrar
C.E.S.T.A.T, New Delhi

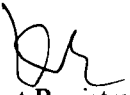
To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

Appellant

Vs
Respondent

M/S KANORIA SUGAR AND GENERAL
MANUFACTURING CO. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 1318 / 2010-SM[BR]** dated 16.11.2010
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S KANORIA SUGAR AND GENERAL MANUFACTURING CO. LTD.

DISTT. KUSHINAGAR, (U.P.)

2. Adv. / Consult

NONE:-----

3 S.D.R

4 ~~J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

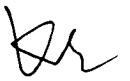
11 Easy Service Tax Online Dot Com Pvt Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

12 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Haryana)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

14 Office Copy

15 Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.

Single Member Bench

Excise Appeal No.189 of 2009

(Arising out of Order-in-Appeal No.104-CE/ALLD/2008 dated
18.11.2008 passed by the CCE (A), Allahabad)

Date of Hearing/Decision: 16.11.2010

For approval and signature:

Hon'ble Mr.M.Veeraiyan Member (Technical)

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	NO
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NO
3	Whether Their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	NO

CCE, Allahabad

Appellant

Vs.

M/s.Kanoria Sugar & General Manufacturing Co.Ltd.

Respondent

Present for the Appellant : Shri Anil Khanna, SDR

Present for the Respondent: None

Coram: Hon'ble Mr.M.Veeraiyan, Member (Technical)

Final ORDER No. 1318/2010 JM(Br)

PER: M.VEERAIYAN

Heard learned SDR. The department is in appeal against the order of the Commissioner (Appeals) by which the demand of duty was confirmed by the original authority amounting to Rs.2,814/- and penalty imposed stands set aside by the Commissioner(Appeals). It has not been shown that the issue is of recurring nature. Without going into the merits of the case, the appeal filed by the department is rejected.

(Dictated and Pronounced in the open court)

**(M.VEERAIYAN)
MEMBER (TECHNICAL)**